

Fill in this information to identify your case:

United States Bankruptcy Court for the:

NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.

2. All other names debtor used in the last 8 years  
Include any assumed names, trade names and doing business as names  
DBA Ericksen Arbuthnot

3. Debtor's federal Employer Identification Number (EIN) 94-2271850

4. Debtor's address  
Principal place of business  
570 Lennon Lane  
Walnut Creek, CA 94598  
Number, Street, City, State & ZIP Code  
Contra Costa  
County  
Mailing address, if different from principal place of business  
P.O. Box, Number, Street, City, State & ZIP Code  
Location of principal assets, if different from principal place of business  
Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.ericksenarbuthnot.com

6. Type of debtor  
☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
☐ Partnership (excluding LLP)  
☐ Other. Specify:

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))  
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
☐ Railroad (as defined in 11 U.S.C. § 101(44))  
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))  
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))  
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))  
☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)  
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)  
☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

**8111**

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- ☐ Chapter 7  
☐ Chapter 9

☒ Chapter 11. Check **all** that apply:

- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- ☒ No.  
☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? ☒ No ☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor \_\_\_\_\_ Relationship \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number, if known \_\_\_\_\_

11. Why is the case filed in this district? Check all that apply:
- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? ☒ No ☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.
- Why does the property need immediate attention? (Check all that apply.)**
- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other \_\_\_\_\_
- Where is the property?** \_\_\_\_\_  
Number, Street, City, State & ZIP Code
- Is the property insured?**
- ☐ No
- ☐ Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

#### Statistical and administrative information

13. Debtor's estimation of available funds Check one:
- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors
- |   |  |  |
|---|--|--|
| <input type="checkbox"/> 1-49               | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99              | <input type="checkbox"/> 5001-10,000   | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199            | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 |  |  |

15. Estimated Assets
- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0 - \$50,000          | <input checked="" type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion     |
| <input type="checkbox"/> \$50,001 - \$100,000    | <input type="checkbox"/> \$10,000,001 - \$50 million           | <input type="checkbox"/> \$1,000,000,001 - \$10 billion  |
| <input type="checkbox"/> \$100,001 - \$500,000   | <input type="checkbox"/> \$50,000,001 - \$100 million          | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million         | <input type="checkbox"/> More than \$50 billion          |

16. Estimated liabilities ☐ \$0 - \$50,000 ☒ \$1,000,001 - \$10 million ☐ \$500,000,001 - \$1 billion

Debtor

Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.

Name

Case number (if known)

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Debtor **Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.**  
Name

Case number (if known)

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **February 3, 2023**  
MM / DD / YYYY

**X**

Signature of authorized representative of debtor

**Kyle Everett**

Printed name

Title

**WIND DOWN MANAGER**

**18. Signature of attorney**

**X**

/s/ Michael T. Delaney

Signature of attorney for debtor

Date **February 3, 2023**

MM / DD / YYYY

**Michael T. Delaney**

Printed name

**Baker & Hostetler LLP**

Firm name

**127 Public Square**

**Suite 2000**

**Cleveland, OH 44114-1214**

Number, Street, City, State & ZIP Code

Contact phone **216-861-7478**

Email address **mdelaney@bakerlaw.com**

**261714 CA**

Bar number and State

**ERICKSEN, ARBUTHNOT, KILDUFF, DAY, & LINDSTROM, INC.**  
(a California Corporation)

**JOINT ACTION BY WRITTEN CONSENT OF THE BOARD  
OF DIRECTORS AND THE SHAREHOLDERS**

Effective December 9, 2022

The undersigned, being all of the members of the Board of Directors (the “Board”) and the shareholders (the “Shareholders”) of Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc., a California corporation (the “Firm”), hereby approve and adopt the following resolutions by written consent pursuant to Sections 3.08 and 3.12 of the bylaws of the Firm (the “Bylaws”) and California Corporations Code Sections 307(b) and 607 (“CCC”):

WHEREAS, the Board and the Shareholders hereby consent to take the actions set forth below. This consent (the “Consent”) is given in lieu of a meeting of the Board and a meeting of the Shareholders, and the actions taken herein are to have the same force and effect as if taken at a meeting at which all of the Board and a meeting at which all of the Shareholders were present. The undersigned, by signing hereunder, expressly waive all notice of a meeting and direct that this Consent be filed with the proceedings of the Firm;

WHEREAS, the Board has reviewed the financial and operational condition of the Firm’s business, the current assets and liquidity of the Firm, and the current and long-term liabilities of the Firm;

WHEREAS, the Board has determined that the Firm should not continue to operate as a going concern;

WHEREAS, after review and discussion and due consideration of all information presented, the Board has determined that it is advisable and in the best interests of the Firm including, without limitation, its creditors, employees, investors, stakeholders, and other interested parties (i) to wind down and dissolve and (ii) to file a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) commencing a bankruptcy case (the “Bankruptcy Case”), which case may be filed under Subchapter V; and

WHEREAS, the Shareholders deem it advisable and in the best interests of the Company to, in accordance with the determination of the Board, (i) wind down and dissolve the Firm and (ii) to cause the Firm to file a Bankruptcy Case under the Bankruptcy Code, which case may be filed under Subchapter V.

NOW, THEREFORE, IT IS HEREBY:

RESOLVED, that this Consent shall become effective on the Effective Date; and it is further

RESOLVED, that Section 3.2 of the Bylaws is hereby amended and restated in its entirety and replaced with the following language:

“The authorized number of directors of the corporation shall be three (3).”

and it is further

RESOLVED, that, effective immediately, in accordance with Section 2.11 of the Bylaws, the following individuals are hereby appointed as directors on the Board (“Directors”):

Von Reyes

Terry Finch

Sharon Hightower

and it is further

RESOLVED, that, effective immediately, in accordance with Sections 2.11 and 3.01 of the Bylaws, the following individuals are appointed as officers (“Officers”) of the Firm:

<u>Name</u>	<u>Position</u>
Sharon Hightower	President / Secretary
Von Reyes	Treasurer
Terry Finch	Vice President

and it is further

RESOLVED, that the Plan of Dissolution attached hereto as Exhibit A (the “Plan of Dissolution”)<sup>1</sup> be and hereby is fully adopted, approved and put into place to facilitate an orderly winding up of the business affairs of the Firm, and authorize the wind down and dissolution of the Firm; and it is further

RESOLVED, that it is expected that all lawyers will have left the Firm and all Firm premises on or before December 31, 2022, unless a separate written agreement has been entered into, with the Firm allowing such lawyer(s) to remain; and it is further

RESOLVED, that after December 31, 2022, the Firm will continue to exist solely for the purpose of (1) billing and collecting unbilled work-in-process and unbilled disbursements, (2) collecting accounts receivable, (3) selling or otherwise disposing of the Firm’s other assets, (4) paying or otherwise discharging all claims against the Firm, or prosecuting claims the Firm may have against others, (5) taking any other action that is necessary or appropriate in connection with the Firm’s winddown, and (6) distributing to the shareholders and former shareholders any

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan of Dissolution, or if not defined there, in the Firm’s governance documents.

remaining proceeds of the disposition of the Firm's assets, as stated in the Plan of Dissolution; and it is further

RESOLVED, that effective immediately, the Firm hereby appoints Kyle Everett from Development Specialists, Inc., a financial advisory firm, to serve as the Manager of the Firm, and Mr. Everett shall have all the power and authority typically vested in a Chief Executive Office, Chief Financial Officer, and Chief Operating Officer of the Firm in connection with the winding up of the business affairs of the Firm; and it is further

RESOLVED, that it is in the best interest of the Firm to file the Bankruptcy Case under the Bankruptcy Code, which case may be filed under Subchapter V, and it is anticipated that such filing will occur in early 2023 in order to effectuate the orderly winddown of the Firm, liquidation of its assets, and appropriate distributions of its assets; and it is further

RESOLVED, that the Kyle Everett, Von Reyes, Sharon Hightower, and Terry Finch (each, an "Authorized Person") is authorized, empowered, and directed to execute any and all documents necessary to commence the Bankruptcy Case and to cause the same to be filed in an appropriate U.S. Bankruptcy Court in such form and at such time as shall be determined in consultation with the Firm's legal and financial advisors; and it is further

RESOLVED, that any Authorized Person, acting alone, be and hereby is individually authorized, directed and empowered, on behalf of and in the name of the Firm, to execute and/or file, or cause to be executed and/or filed, all necessary documents, including but not limited to, all petitions, affidavits, schedules, motions, lists, applications, pleadings, liquidating plan or plans, disclosure statements and other papers, and in connection with the execution and/or filing to employ and retain all assistance by legal counsel, accountants or other professionals and to take any and all other action, that he or she deems necessary, proper or desirable in connection with the Bankruptcy Case contemplated hereby, with a view to the successful prosecution of such case; and it is further

RESOLVED, that any Authorized Person, acting alone, be and hereby is individually authorized and empowered, in the name and on behalf of the Firm, to take or cause to be taken, from time to time, any and all such further action and to execute and deliver or cause to be executed and delivered all such further agreements, documents, certificates and undertakings, including but not limited to, amendments to the documents contemplated hereby following the effectiveness thereof; and to incur all such fees and expenses as in his judgment shall be necessary, appropriate or advisable, to effectuate the purpose and intent of the foregoing resolutions; and it is further

RESOLVED, that all acts lawfully done or actions lawfully taken by any Authorized Person, acting alone, to seek relief on behalf of the Firm under Chapter 11 of the Bankruptcy Code, or in connection with the Bankruptcy Case, or any matter related thereto, if necessary, be and they hereby are adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Firm; and it is further

RESOLVED, that any Authorized Person, acting alone, be and hereby is authorized and empowered to certify the passage of the foregoing resolutions on behalf of the Firm; and it is further



RESOLVED, that if any term, condition, or provision of this Consent or the Plan of Dissolution or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remaining terms, conditions and provisions of the Consent and Plan of Dissolution, or the application of such term, condition, or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term, conditions, or provisions of the Consent and Plan of Dissolution shall be modified and/or limited to the extent necessary to render the same valid and enforceable to the fullest extent permitted by law; and it is further

RESOLVED, that all the signatories hereto are signing in all of his or her respective capacities for the Firm, including but not limited to Director, Shareholder, Officer, and the holder of all proxies held by the Firm.

RESOLVED, that this written consent may be signed or otherwise transmitted electronically, and each such copy shall be deemed an original.

*[Remainder of page intentionally left blank]*

IN WITNESS WHEREOF, the undersigned, being all the members of the Board of the Firm and the Shareholders of the Firm, have executed this Action by Written Consent effective as of the date set forth on the first page hereof.



Name: Von Reyes

Date:

Capacity: Shareholder; Director;  
Treasurer; on behalf of all proxies  
held by the Firm

Name: Terry Finch

Date:

Capacity: Shareholder; Director;  
Vice-President; on behalf of all  
proxies held by the Firm.



Name: Sharon Hightower

Date:

Capacity: Shareholder; Director;  
President; Secretary; on behalf of all  
proxies held by the Firm.

Name:

Date:

Capacity:

Name:

Date:

Capacity:

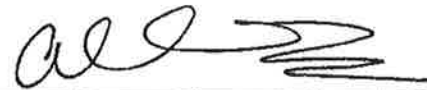
IN WITNESS WHEREOF, the undersigned, being all the members of the Board of the Firm and the Shareholders of the Firm, have executed this Action by Written Consent effective as of the date set forth on the first page hereof.

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Name: Von Reyes

Date:

Capacity: Shareholder; Director;  
Treasurer; on behalf of all proxies  
held by the Firm



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Name: Terry Finch

Date:

Capacity: Shareholder; Director;  
Vice-President; on behalf of all  
proxies held by the Firm.

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Name: Sharon Hightower

Date:

Capacity: Shareholder; Director;  
President; Secretary; on behalf of all  
proxies held by the Firm.

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Name:

Date:

Capacity:

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Name:

Date:

Capacity:

IN WITNESS WHEREOF, the undersigned, being all the members of the Board of the Firm and the Shareholders of the Firm, have executed this Action by Written Consent effective as of the date set forth on the first page hereof.

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Name: Von Reyes  
Date:  
Capacity: Shareholder; Director;  
Treasurer; on behalf of all proxies  
held by the Firm

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Name: Terry Finch  
Date:  
Capacity: Shareholder; Director;  
Vice-President; on behalf of all  
proxies held by the Firm.

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Name: Sharon Hightower  
Date:  
Capacity: Shareholder; Director;  
President; Secretary; on behalf of all  
proxies held by the Firm.



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Name: Brian M. Sanders  
Date: December 8, 2022  
Capacity: Shareholder

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Name:  
Date:  
Capacity:

**PLAN OF DISSOLUTION OF ERICKSEN,  
ARBUTHNOT, KILDUFF, DAY & LINDSTROM, INC.**  
(A California Corporation)

**I. Background**

1. Ericksen, Arbuthnot, Kilduff, Day, & Lindstrom, Inc. (the “Firm”) is a California corporation engaged in the practice of law in various jurisdictions.

2. Any terms used but not defined herein shall have the meaning ascribed to such term in the Firm’s governing documents. To the extent that there are any conflicts between any provisions of the Firm’s governing documents and the provisions of the Plan, the provisions of the Plan shall govern.

**II. The Plan of Dissolution**

1. **Purpose.** The Plan has been designed to provide for an orderly winding up of the business and affairs of the Firm considering its current and projected financial condition and the potential business failure of the Firm. The objectives of this Plan are (a) that all work on Firm client matters will continue uninterrupted prior to, during and after each transfer of personnel out of the Firm, (b) that, to the extent possible, all Firm personnel are placed with other organizations, and (c) that the assets of the Firm are preserved and protected for the benefit of, first, the creditors of the Firm, and, thereafter, the shareholders and former shareholders of the Firm.

2. **Plan Timing.** The Plan shall become effective upon the later of (i) December 9, 2022, or (ii) the date on which it is approved by the Firm’s shareholders (the “Effective Date”).

- a. After the Effective Date, the Firm (the “Firm-in-Dissolution”) will continue to exist for purposes of dissolution. The Firm-in-Dissolution may continue to engage in the practice of law for existing clients until all the lawyers working on client matters, individually or in groups, shall have combined with or shall have joined other law firms, shall have opened new law offices, or shall have ceased the private practice of law for any reason. It is expected that all lawyers will have left the Firm and all Firm premises on or before December 31, 2022, unless a separate written agreement has been entered into, with the Firm-in-Dissolution allowing such lawyer(s) to remain.
- b. After December 31, 2022, the Firm-in- Dissolution will continue to exist solely for the purpose of (1) billing and collecting unbilled work-in-process and unbilled disbursements, (2) collecting accounts receivable, (3) selling or otherwise disposing of the Firm’s other assets, (4) paying or otherwise discharging all claims against the Firm, or prosecuting claims the Firm may have against others, (5) taking any other action that is necessary or appropriate in connection with the Firm’s winddown, and (6) distributing to the shareholders and former shareholders any remaining proceeds of the disposition of the Firm’s assets. As set forth herein, it is anticipated that the Firm will file a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) (which case may be filed under Subchapter V)

to conduct the orderly winddown, liquidation, and distributions contemplated herein.

3. **Dissolution Committee.** The Firm hereby elects a Dissolution Committee initially consisting of Von Reyes, Sharon Hightower, and Terry Finch (the ‘Dissolution Committee’) to wind up the business and affairs of the Firm in accordance with this Plan. The Dissolution Committee shall have all the power and authority of the board of directors of the Firm in connection with the winding up of the business affairs of the Firm, shall act by majority of its members. The members of the Dissolution Committee and/or the law firm they are associated with shall be compensated at a rate of no more than \$100 per hour. In addition, they shall be indemnified in accordance with the applicable provisions of this Plan and shall be entitled to reimbursement for legitimate out-of-pocket disbursements. The Manager (as defined herein) or his designee shall approve any distributions to the Dissolution Committee prior to such payments. Should members of the Dissolution Committee withdraw or be unable to serve for any reason, the Dissolution Committee shall continue and successor or successors members of the Dissolution Committee shall be appointed by a majority decision of the remaining members of the Dissolution Committee. If for any reason successor members of the Dissolution Committee are not timely made, successors may be named by the Manager (as defined herein).

4. **Legal and Financial Advisors.** The Firm has retained the law firm of Baker & Hostetler LLP (“B&H”) to advise the Firm in connection with its winddown and liquidation and anticipated bankruptcy filing, and retained the financial advisory firm of Development Specialists, Inc. (“DSI”) as a financial advisor. The Firm may in the future retain other legal, accounting, or consulting firm in connection with the winddown process (the “Consultants”).

5. **Manager of Firm-In-Dissolution.**

- a. **Appointment of Manager.** The Firm hereby appoints Kyle Everett of DSI to serve as the initial Manager of the Firm-in-Dissolution (the “Manager”). The Manager’s role shall be effective as of the Effective Date.
- b. **Authority of Manager.** The Manager shall have all the power and authority typically vested in a Chief Executive Officer, Chief Financial Officer, and Chief Operating Officer of the Firm in connection with the winding up of the business affairs of the Firm. The Manager shall be afforded discretion in the exercise of his authority, and shall have no liability for the outcome of his decisions, except to the extent expressly set forth herein. The Manager’s authority on behalf of the Firm shall include, but not be limited to:
  - i. making day-to-day business decisions on behalf of the Firm;
  - ii. receiving, managing, investing, supervising, protecting and liquidating the Firm’s assets, and paying appropriate expenses, including but not limited to any expenses incurred in connection with the Firm’s wind down or any bankruptcy case;
  - iii. executing, delivering, filing, and recording contracts, instruments, releases, indentures, certificates, and other agreements or

documents, and taking such actions, as the Manager may deem reasonably necessary or appropriate to effectuate and implement the terms and conditions of the Plan;

- iv. protecting, and enforcing the rights to, the Firm's assets by any method deemed appropriate, including by judicial proceeding;
- v. retaining the services of other individuals and/or organizations to assist in carrying out the varied tasks involved in the liquidation, including legal counsel, consultants, accountants, collection companies, auctioneers and other professionals; and
- vi. making decisions relating to the engagement and payment of employees or shareholders of the Firm in connection with the Firm's wind down or bankruptcy case.

- c. **Removal of Manager.** The Manager may be removed from the position by the affirmative vote of a majority of the members of the Dissolution Committee only for cause, which shall be disclosed in writing to the Manager at the time of his removal. Any successor shall be appointed by a majority of the members of the Dissolution Committee. If no Manager is appointed by the Dissolution Committee, the Bankruptcy Court may appoint a successor.

6. **Liquidation Team.** The Manager, with the advice of the Consultants, will have full discretion to make decisions relating to retention of personnel and their roles, and all retained personnel shall report to the Manager (or the Manager's designee). The liquidation team collectively consists of the Manager, the employees or former employees of the Firm retained to assist in the liquidation, and the Consultants and their retained professionals (the "Liquidation Team"). The Liquidation Team is subject to the oversight and direction of the Dissolution Committee in the same manner that officers and employees of a corporation are subject to the direction of a Board of Directors. The Manager shall serve in all respects subject to the supervision of and shall report to, the Dissolution Committee. The Dissolution Committee may delegate to the Manager the same powers and authority which it has to wind-up the business and affairs of the Firm in accordance with the Plan and applicable law.

7. **Authorization to File Bankruptcy Case.** The Board and Shareholders of the Firm have concluded that it is in the best interest of the Firm to file a voluntary petition for relief under the Bankruptcy Code commencing a bankruptcy case (the "Bankruptcy Case"), which Bankruptcy Case may be filed under Subchapter V. By adopting this Plan, the board of directors and shareholders expressly approve and authorize the filing of the Bankruptcy Case. It is anticipated that such filing will occur in early 2023 in order to effectuate the orderly winddown of the Firm, liquidation of its assets, and appropriate distributions of its assets. The Manager or any member of the Dissolution Committee (each, an "Authorized Person") is authorized, empowered, and directed to execute any and all documents necessary to commence the Bankruptcy Case and to cause the same to be filed in an appropriate U.S. Bankruptcy Court in such form and at such time as shall be determined in consultation with the Firm's legal and financial advisors.

8. **Continued Existence of the Firm.** For the avoidance of doubt, the adoption of this Plan: (i) provides for the wind down of the business of the Firm; (ii) does not terminate its legal existence, and (iii) constitutes board of directors and shareholders consent to the formal termination of the legal existence of the Firm at an appropriate time without further action of the board of directors or shareholders.

9. **Board of Director and Shareholder Resolutions Authorizing Winddown and Dissolution.** The board of directors and shareholder resolutions authorizing the winddown and dissolution of the Firm are hereby adopted and incorporated by reference into this Plan. To the extent possible, such resolutions and this Plan shall be read together as a single document. In the event of a direct conflict, the terms of this Plan shall govern.

### **III. Leases.**

The Manager shall have full decision-making authority with respect to the Firm's leases of real and personal property. It is anticipated that the Firm will surrender of all Firm's leased locations to its respective landlords as soon as reasonably practicable under the circumstances. The surrender may include the Firm's personal property or fixtures located at the leased premises. It may be necessary for the Firm-in-Dissolution to obtain such space as is reasonably necessary for use by the Liquidation Team, and the Manager is expressly authorized to make decisions with regard to the Firm's leases and future needs for physical locations.

### **IV. Personnel Issues**

1. **Reduction In Force.** The Firm believes that a limited number of employees may be required to implement the Plan. The Manager will have authority to hire, retain and terminate employees or independent contractors as the Manager deems appropriate. The Firm-in-Dissolution will pay all amounts owed to employees in accordance with applicable law, including accrued and unused vacation time. The Manager has the authority to modify or amend the frequency and timing of any employee pay schedule. Nothing in this Plan shall be construed as an undertaking or obligation to pay any amount to any employee except as required by law. To the extent the Firm-in-Dissolution retains individuals as employees, the Firm-in-Dissolution will be responsible for making appropriate withholdings. To the extent the Firm-in-Dissolution retains individuals in any other capacity, including but not limited to, independent contractors, such retained individuals shall be responsible for all withholdings, taxes, and related payments due to any governmental unit or regulatory authority arising from or related to such retention.

2. **Departure of Shareholders.** It is anticipated that shareholders will depart from the Firm following the Effective Date. Such departing shareholder should provide written notice to the Manager and Dissolution Committee specifying the departure date. In order to facilitate an orderly transition, Shareholders shall use reasonable good faith efforts (but shall not be required) to provide at least five (5) business days' notice of the intended departure date. As soon as reasonably practicable following their respective departure dates, shareholder should complete the following: (i) submit invoices for billable matters through the last day of the calendar month prior to the departure date; (ii) record and post all billable time on all client matters through the departure date; (iii) report to the Manager the status of collection efforts on all outstanding accounts receivable as of the departure date for matters on which such departing shareholder is primarily



responsible; and (iv) provide the Manager a comprehensive list of all matters under his or her supervision and control, including matters not being taken with such shareholder to his or her new law firm. The Manager may establish other procedures relating to departure to protect the Firm's interests. Shareholders are encouraged to help find employment for associates and staff in connection with their new relocation and should keep the Manager informed of their progress.

3. **Shareholder Compensation.** Shareholders remaining on the Firm's premises after the Effective Date, and actively engaged in performing and supervising necessary billable client work (or providing services at the request of the Manager) will be compensated, on a weekly or bi-weekly basis in arrears based on Manager's consideration of the following factors: (i) the amount of such work warrants such compensation, (ii) that their clients are billed currently, (iii) that their time charges are being submitted currently for entry into the Firm's computer system, and (iv) that they are actively transitioning client matters to other law firms and/or pursuing the collection of accounts receivable. Any shareholder desiring to remain in the Firm under the terms of this paragraph beyond the December 31, 2022, shall require the approval of the Manager. The Manager shall have the sole and absolute authority to determine whether a shareholder is entitled to compensation under the terms of this paragraph and, if so, to what extent.

4. **KERP / KEIP.** The Manager is authorized, but not required, to implement a key employee retention plan (the "KERP") or key employee incentive plan ("KEIP") in order to retain the assistance of personnel who are necessary for the orderly implementation of this Plan. The Manager may determine the amount and terms of, and may amend or modify, the KERP or KEIP, including to increase or decrease the financial obligations of the Firm under the KERP or KEIP.

## **V. Hard Asset Disposition**

The Manager is authorized, but not directed, to retain appraisers to inventory and appraise the Firm-in-Dissolution's furniture, fixtures, equipment and libraries. For the avoidance of doubt, the Manager shall have authority to make all decisions regarding the liquidation of such assets, with the goal of maximizing the value of such assets under the circumstances.

## **VI. Insurance**

The Manager and Dissolution Committee shall have authority to continue existing insurance or purchase additional insurance on such terms as they determine to be reasonable and appropriate, taking into account the available funds of the Firm-in-Dissolution. The Dissolution Committee may also place funds in escrow or make other arrangements to provide for the payment of any deductible amounts for any claims or threatened claims under the Firm's insurance, including but not limited to, professional liability insurance, taking into account the available funds of the Firm-in-Dissolution.

## **VII. Analysis, Liquidation, and Disposition of Liabilities**

1. **Analysis of Known Liabilities.** The Liquidation Team will engage in a process of identifying and reviewing all of the Firm's known liabilities. The Manager shall have the authority to compromise or settle any claim or lawsuit against the Firm or owned by the Firm, and may seek Dissolution Committee approval in doing so. Shareholders or former shareholders of the Firm shall

cooperate with counsel for the Firm with respect to any claim or lawsuit brought or to be brought against or on behalf of the Firm.

2. **Return of Capital / Buyback of Former Shareholder Equity.** There will be no return of capital to any current or former shareholder or payments to purchase the Firm's stock from former shareholders until such time as all of the legal obligations of the Firm-in-Dissolution to third party creditors are satisfied. Except as set forth in the preceding sentence, shareholders may pursue claims for compensation for services rendered prior to their departure or other expenses or contractual rights arising from or related to their employment. For purposes of distributions arising from or related to a shareholder of former shareholder's current or former ownership in the Firm, all current or former shareholders shall be treated equally (based on their respective ownership interests in the Firm) without regard to their date of departure. It is anticipated that issues regarding distributions to former shareholders will be determined in the Bankruptcy Case and nothing herein shall be interpreted to limit or modify the Bankruptcy Court's ability to determine such issues.

#### **VIII. Other Matters**

1. **Professional Responsibility Issues.** Each shareholder remains responsible to ensure that all professional obligations to clients for whom he or she has been or is performing professional services are being satisfied appropriately.

2. **Liquidation Expenses.** The costs and expenses of carrying out the Plan will be incurred on behalf of and borne by the Firm-in-Dissolution. Such costs and expenses may include, without limitation, (i) fees and expenses of the Consultants; (ii) compensation, benefits and expenses of the Manager, Liquidation Team, and members of the Dissolution Committee; (iii) costs of compliance with legal requirements relating to the liquidation; (iv) payments of insurance premiums for necessary coverages and deductibles for professional liability claims relating to claims for work performed by the Firm.

#### **IX. Payments to Creditors**

The Manager and the Dissolution Committee have the authority to provide to creditors such financial information as they may reasonably request and to disburse payments to such creditors in satisfaction of the obligations of the Firm-in-Dissolution to such creditors.

#### **X. Indemnification**

A. **Limitation of Liability of the Liquidation Team.** To fullest extent permissible under applicable law, the Manager, the members of the Dissolution Committee and the other members of the Liquidation Team shall have no personal liability to the Firm-in-Dissolution or the shareholders for monetary damages for breach of his or their duties in such capacities, notwithstanding any provision of law imposing such liability, so long as he, she, or they acted in a manner that did not constitute bad faith or willful misconduct.

B. **Indemnification.** The Firm-in-Dissolution shall indemnify the Manager, the members of the Dissolution Committee and the other members of the Liquidation

Team to the extent and in the manner provided in **Exhibit A** attached hereto. The Dissolution Committee is authorized in its discretion to establish an escrow fund in such amount as it deems reasonable to cover the costs of defense as well as the potential liabilities of any claim that has been brought or may be brought against any of the Indemnitees (as defined herein) for which such Indemnitees may be entitled to indemnification hereunder. In addition to, and not in limitation of the rights of the Indemnitees to be indemnified by the Firm-in-Dissolution, the Dissolution Committee may cause the Firm-in-Dissolution to obtain and pay for insurance coverage for any acts or omissions in connection with the performance of their duties under the Plan.

*[Reminder of page intentionally blank.]*

## EXHIBIT A

### INDEMNIFICATION

#### **1. Scope of Indemnification**

(a) **Third-Party Proceedings.** To the fullest extent permitted by applicable law, the Firm-in-Dissolution shall indemnify the Manager, each member of the Dissolution Committee and the other members of the Liquidation Team and each person acting on behalf of the Firm-in-Dissolution at the request of and on the authority of the foregoing (each an “Indemnatee”) if Indemnatee is or was a party to or participant in, or is threatened to be made a party to or participant in, any threatened, pending or completed action, arbitration, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Firm-in-Dissolution) (a) by reason of the fact that Indemnatee is or was serving in such capacity under the Plan, or (b) by reason of any action or inaction, or alleged action or inaction, while acting in such capacity under the Plan, against all expenses (including without limitation attorneys’ fees and all other costs, expenses and obligations incurred in connection with investigating, defending, being a witness in, or participating in (including on appeal), or preparing to defend, be a witness in or participate in, any action, arbitration, suit, proceeding, alternative dispute resolution mechanism, hearing, inquiry or investigation), damages, losses, costs, judgments, fines and amounts paid in settlement (if such settlement is approved by the Firm-in-Dissolution, which approval shall not be unreasonably withheld or delayed) actually and reasonably incurred by Indemnatee in connection with such action, arbitration, suit or proceeding (“Indemnifiable Expenses”) so long as indemnatee acted in a manner that did not constitute bad faith or willful misconduct, and, with respect to any criminal action or proceeding, so long as indemnatee believed in good faith that indemnatee’s conduct was lawful. The termination of any action, arbitration, suit or proceeding by judgment, order, settlement, collection, or upon a plea of nolo contendere or its equivalent, shall not, of itself create presumption that indemnatee acted in a manner that constituted bad faith or willful misconduct, or, with respect to any criminal action or proceeding, that Indemnatee did not believe in good faith that Indemnatee’s conduct was lawful. In the event of any dispute regarding whether the Indemnatee is entitled to indemnification hereunder, the party opposing the Indemnatee’s claim for indemnification shall have the burden of establishing that the indemnatee acted in a manner that constituted bad faith or willful misconduct and, with respect to any criminal action or proceeding, that the Indemnatee did not believe in good faith that Indemnatee’s conduct was lawful.

(b) **Proceedings By or in the Right of the Firm-in-Dissolution.** To the fullest extent permitted by applicable law, the Firm-in-Dissolution shall indemnify Indemnatee if indemnatee was or is a party to or participant in, or is threatened to be made a party to or participant in, any threatened, pending or completed action, arbitration or proceeding by or in the right of the Firm-in-Dissolution to procure a judgment in its favor (a) by reason of the fact that Indemnatee is or was serving in such capacity under the Plan, or (b) by reason of any action or inaction, or alleged action or inaction, on the part of Indemnatee while acting in such capacity under the Plan, against all Indemnifiable Expenses if Indemnatee acted in a manner that did not constitute bad faith or willful misconduct. In the event of any dispute regarding whether the Indemnatee is entitled to indemnification hereunder, the party opposing the indemnatee’s claim for indemnification shall

have the burden of establishing that the indemnitee acted in a manner that constituted bad faith or willful misconduct, If indemnitee shall have been finally adjudicated by court or arbitration order or judgment to be liable to the Firm-in-Dissolution in respect of any claim, issue or matter, in the performance of Indemnatee's duty to the Firm-in-Dissolution, Indemnatee shall nonetheless be entitled to indemnification hereunder unless and only to the extent that the court or arbitration panel in which such action or proceeding is or was pending shall determine that, in view of all the circumstances of the case, Indemnatee is not entitled to indemnity for Indemnifiable Expenses hereunder.

## **2. Expenses; Indemnification Procedure.**

(a) **Advancement of Expenses.** The Firm-in-Dissolution shall advance all Indemnifiable Expenses incurred by Indemnatee from time to time upon request prior to the time required for payment. Indemnatee hereby undertakes to repay such amounts advanced only if and to the extent that, it shall ultimately and finally be determined by court or arbitration order or judgment from which no further right of appeal exists that Indemnatee is not entitled to be indemnified by the Firm-in-Dissolution as authorized hereby.

(b) **Notice/Cooperation by Indemnatee.** Indemnatee shall, as a condition precedent to his or her right to be indemnified under the Plan, give the Firm-in-Dissolution notice in writing as soon as practicable of any claim made against Indemnatee for which indemnification will or could be sought hereunder. Notice to the Firm-in-Dissolution shall be directed to the Dissolution Committee. In addition, Indemnatee shall give the Firm-in-Dissolution such information and cooperation as it may reasonably require and as shall be within Indemnatee's power. Failure to give notice shall not relieve the Firm-in-Dissolution of its obligation hereunder except to the extent the Firm-in-Dissolution is materially prejudiced thereby.

(c) **Procedure.** Any indemnification and advances provided for in Section 1 and Section 2 of this "Indemnification" section shall be made no later than 10 days after receipt of the written request of Indemnatee. If a claim under the Plan, this section, or under any statute is not paid in full by the Firm-in-Dissolution within 10 days after a written request for payment thereof, Indemnatee may, but need not, at any time thereafter bring an arbitration action against the Firm-in-Dissolution to recover the unpaid amount of the claim and Indemnatee shall also be entitled to be paid for the expenses (including attorneys' fees) of bringing such action. It shall be a defense to any such action (other than an action brought to enforce a claim for expenses incurred in connection with any action, suit or proceeding in advance of its final disposition) that Indemnatee has not met the standards of conduct which make it permissible under applicable law for the Firm-in-Dissolution to indemnify Indemnatee for the amount claimed, but the burden of proving such defense shall be on the Firm-in-Dissolution and Indemnatee shall be entitled to receive interim payments of expenses pursuant to Section 2(a) of this section unless and until such defense may be finally adjudicated by court or arbitration order or judgment from which no further right of appeal exists. It is the parties' intention that if the Firm-in-Dissolution contests Indemnatee's right to indemnification, the question of Indemnatee's right to indemnification shall be for the arbitration panel to decide, and neither the failure of the Firm-in-Dissolution to have made a determination that indemnification of Indemnatee is proper in the circumstances, nor an actual determination by the Firm-in-Dissolution that Indemnatee has not met such applicable standard of conduct, shall create a presumption that Indemnatee has or has not met the applicable standard of conduct.

(d) **Obligation of the Firm-in-Dissolution.** For the avoidance of doubt, the indemnification obligations set forth in this section titled “Indemnification” are the obligations of the Firm-in-Dissolution and not of the shareholders, individually or collectively.

**Fill in this information to identify the case:**

Debtor name **Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.**  
 United States Bankruptcy Court for the: **NORTHERN DISTRICT OF CALIFORNIA**  
 Case number (if known): \_\_\_\_\_

☐ Check if this is an  
 amended filing

**Official Form 204**
**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**
**12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Andrew Kozlow 946 Elaine Ave Livermore, CA 94550		Stock Note Payable	Disputed			\$69,945.77
Andrew Wachtel, MD 524 N. Rexford Dr. Beverly Hills, CA 90210		Trade debt				\$24,250.00
Batza & Associates Inc 23504 Lyons Avenue Ste 403 Santa Clarita, CA 91321		Trade debt				\$12,432.98
Douglas M. Kilduff 641 Mystic Lane Sacramento, CA 95864		Stock Note Payable	Disputed			\$194,822.92
Estech Systems Inc.03 PO Box 941294 Plano, TX 75094-1294		Trade debt				\$22,404.98
Estech Systems Inc.06 PO Box 941294 Plano, TX 75094-1294		Trade debt				\$15,673.44
First Legal Network LLC PO Box 743451 Los Angeles, CA 90074-3451		Trade debt				\$8,898.20

Debtor **Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.**  
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
George Hernandez 2120 East Hill Street 109 S Signal Hill, CA 90755		Stock Note Payable	Disputed			\$125,295.49
Imagine Court Reporters, Inc. 1350 Columbia Street, Unit 703 San Diego, CA 92101		Trade debt				\$17,566.64
K2 Clean Energy Capital, LLC 900 E. Hamilton Ave., Suite 100 Campbell, CA 95008		Trade debt				\$12,425.00
LexisNexis - RELX DBA LexisNexis 28544 Network Place Chicago, IL 60673-1285		Trade debt				\$96,518.16
Liberty Executive Admin, Inc. 2200A Douglas Blvd., Suite 120 Roseville, CA 95661		Trade debt				\$79,144.52
LinkedIn Corporation 62228 Collections Center Drive Chicago, IL 60693-0622		Trade debt				\$10,496.25
Magna Legal Services Seven Penn Center 1635 Market Street 8th Floor Philadelphia, PA 19103		Trade debt				\$9,822.24
Nathaniel Lucey 1777 Lafayette Street Ste 129 Santa Clara, CA 95050		Stock Note Payable	Disputed			\$71,409.00
Pete Fowler Construction Services, Inc. PO Box 3460 Portland, OR 97208-3460		Trade debt				\$31,774.50



Debtor **Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.**  
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
US Legal Support PO Box 4772-41 Houston, TX 77210-4772		Trade debt				\$26,724.47
Vantage Medlegal, LLC 333 University Ave., Suite 200 Sacramento, CA 95818		Trade debt				\$13,200.00
Veritext Corporate Services, Inc. P.O. Box 71303 Chicago, IL 60694		Trade debt				\$15,993.58
Xact Discovery 5800 Foxridge Drive, Suite 406 Mission, KS 66202		Trade debt				\$114,271.67

**Fill in this information to identify the case:**

Debtor name Ericksen, Arbuthnot, Kilduff, Day & Lindstrom, Inc.

United States Bankruptcy Court for the: NORTHERN DISTRICT OF CALIFORNIA

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

**Official Form 202**

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime.** Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 3, 2023

x

  
Signature of individual signing on behalf of debtor

**Kyle Everett**

Printed name

WIND DOWD MANAGER  
Position or relationship to debtor

100 Bush Corporation  
100 Bush Street  
Suite 201  
San Francisco, CA 94104

3e Group Inc  
15500 Erwin Street  
Ste 4010  
Van Nuys, CA 91411

4th Street San Jose Partners, LLC  
c/o MCM Diversified Inc., Property Mgr  
777 North First Street, Suite 600  
San Jose, CA 95112

A. Kandice Canchan  
4870 W 130th Street  
Hawthorne, CA 90250

AAA Parking05  
1100 Spring Street  
Suite 800  
Atlanta, GA 30309

Abacus Data Systems Inc  
4850 Eastgate Mall  
San Diego, CA 92121

Abbott Cards  
PO Box 631  
Marblehead, MA 01945-0631

Aboingo Services  
1684 Decoto Rd. #309  
Union City, CA 94587

ABOTA  
PO Box 650863  
Dallas, TX 75265

Absolute Court Reporters, LP  
80 Garden Ct.  
Suite 107  
Monterey, CA 93940

Academy of Magical Arts05  
7001 Franklin Ave  
Hollywood, CA 90028

Accident Research Services and Biomechan  
28348 Constellation Road  
Suite 890  
Valencia, CA 91355

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P.O. Box 743295  
Los Angeles, CA 90074-3295

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Sacramento, CA 95833

Adult & Child Neurology Medical Associat  
2880 Atlantic Avenue, Suite 260  
Long Beach, CA 90806

Advanced Data Storage07  
6001 Schirra Ct  
Bakersfield, CA 93313

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San Francisco, CA 94105

Agency Legal Staffing01  
888 S Figueroa Street  
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Los Angeles, CA 90017

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Bridgeport Capital Funding  
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Atlanta, GA 30392-1004

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Santa Monica, CA 90402

Alexander Antoniou  
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Fresno, CA 93711

Alexander Promm  
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Dallas, TX 75266-0579

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Sacramento, CA 95873

ALM Media  
PO Box 70254  
Philadelphia, PA 19176-9905

Alta FoodCraft05  
20425 S Susana Road  
Long Beach, CA 90810

Always Shred of California04  
4733 E Richert Ave  
Fresno, CA 93726

AM Best  
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Philadelphia, PA 19182-8806

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Fresno, CA 93704

Amber Taylor  
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Azusa, CA 91702

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Carol Stream, IL 60197-4745

American Cancer Society  
PO Box 42040  
Oklahoma City, OK 73123

American Datavault04  
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Fresno, CA 93779

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Martinez, CA 94553

Andrew Kozlow  
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Livermore, CA 94550

Andrew P Sclar  
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Lafayette, CA 94549

Andrew Wachtel, MD  
524 N. Rexford Dr.  
Beverly Hills, CA 90210



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Anne C. Welty, M.D.  
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Long Beach, CA 90803

Anthem Blue Cross  
PO Box 51011  
Los Angeles, CA 90051-5311

Antioch Chamber of Commerce  
101 H St  
Unit 4  
Antioch, CA 94509

Appriver 365  
Dept 0233  
PO Box 120233  
Dallas, TX 75312-0233

Aprio  
PO Box 117310  
Atlanta, GA 30368-7310

Aptus Court Reporting  
600 W Broadway  
Suite 300  
San Diego, CA 92101

Archie Chin  
200 Monte Vista Lane  
Sierra Madre, CA 91024

Ariane Phipps  
594 Maple Street  
Sonora, CA 95370

Arianna Young  
3100 Riverside Drive #452  
Los Angeles, CA 90027

Arnold Law Firm  
865 Howe Avenue  
Sacramento, CA 95825

Array  
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Suite 230  
Georgetown, TX 78626-5758

ASCDC05  
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Ste 150  
Sacramento, CA 95833

Associates Printing Svc02  
1465 Civic Court  
Suite 960  
Concord, CA 94520

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PO Box 5019  
Carol Stream, IL 60197-5019

AT&T00 - MAIN  
PO Box 5025  
Carol Stream, IL 60197-5025

AT&T01 - 5014 (DSL)  
PO Box 5014  
Carol Stream, IL 60197-5014

AT&T02  
PO Box 5014  
Carol Stream, IL 60197-5014

AT&T05 VoiP  
PO Box 5019  
Carol Stream, IL 60197-5019

Athena Parking (05)  
818 W 7th Street  
Suite 860  
Los Angeles, CA 90017

Aubree Mackey  
6 Northstar Street  
Apt 302  
Marina Del Rey, CA 90292

Baker / Cadence00  
1000 Paullus Drive  
Hollister, CA 95023-6480

Bank of the West  
PO Box 515274  
Los Angeles, CA 90051-6574

Batza & Associates Inc  
23504 Lyons Avenue  
Ste 403  
Santa Clarita, CA 91321

Bay Alarm00  
PO Box 51041  
Los Angeles, CA 90051-5337

Bay Hauling LLC  
300 Sonoma Blvd  
Suite 1  
Vallejo, CA 94590

Bayside Reporting Company  
3510 Torrance Blvd., Suite 102  
Torrance, CA 90503

BCS, Inc.  
385 Hartz Ave.  
Danville, CA 94526

Beth Greene  
757 Roosevelt Ave  
Salt Lake City, UT 84105

Bianca Mosqueda  
1907 Delta Avenue  
Rosemead, CA 91770

Biomechanical Research & Testing  
Dept. 301  
PO Box 4458  
Houston, TX 77210

Blue Chair Studio  
215 Noe Street  
San Francisco, CA 94114

Bluebird Office Supplies  
PO Box 642380  
Los Angeles, CA 90064-7170

Bottomline Technolgies  
Attn: Josh Burgess  
325 Corporate Drive  
Portsmouth, NH 03801

Branco Reporting Services, Inc.  
1547 Palos Verdes Mall, No. 197  
Walnut Creek, CA 94597

Brandi Thomas  
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Breeann Sasselli (Kellogg)  
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Brett Runyon  
1537 Columbia Drive East  
Fresno, CA 93727

Brian Sanders  
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